Tobacco Products Distributor Bad Debt Deduction for Uncollectible Wisconsin Tobacco Products Taxes

(Attach this schedule to Form TT-100)

Legal Name	Federal Employer ID No	Permit Number	Month/Year *(MM YYYY)*

1. This schedule applies to tobacco products (excluding cigarettes) sold for resale on or after September 1, 2005. **Exception:** Promotional/free tobacco products on which tax was reimbursed by the manufacturer.

2. Tobacco products tax must be uncollectible before claiming a deduction, provided such amount is deductible under section 166 of the Internal Revenue Code for federal income tax purposes.

TAX RATES

Tax Type	Prior to January 1, 2008	January 1, 2008 to August 31, 2009	September 1, 2009 and thereafter
Tobacco Products	25% of manufacturer's established list price to distributors	50% of manufacturer's established list price to distributors	71% of manufacturer's established list price to distributors
Moist Snuff		$1.31 per ounce	100% of manufacturer's established list price to distributors
Cigars		Lesser of 50% of manufacturer's established list price to distributors or $0.50 per cigar	Lesser of 71% of manufacturer's established list price to distributors or $0.50 per cigar

Line No.	Column A Sales Invoice Date	Column A Sales Invoice Number	Column B Sold To Name and Address	Column B Sold To FEIN / SSN	Column C Type of Customer	Column D Date Wrote Off as Uncollectible	Column E Tobacco Products Manufacturer's List Price	Column F Tax Rate as of Date in Col. A *(tax rates above)*	Column G Uncollectible Tobacco Products Tax *(Col. E x Col. F)*
1					☐ Wholesaler ☐ Retailer				
2					☐ Wholesaler ☐ Retailer				
3					☐ Wholesaler ☐ Retailer				
4					☐ Wholesaler ☐ Retailer				
5					☐ Wholesaler ☐ Retailer				
6					☐ Wholesaler ☐ Retailer				
7					☐ Wholesaler ☐ Retailer				
8					☐ Wholesaler ☐ Retailer				
9					☐ Wholesaler ☐ Retailer				
10					☐ Wholesaler ☐ Retailer				
11					☐ Wholesaler ☐ Retailer				
12					☐ Wholesaler ☐ Retailer				
13	**Total** – Add lines 1 through 12 and enter total of Column G on Form TT-100, line 16 .... ▶								

TT-117 (R. 7-09)

Wisconsin Department of Revenue